Middle School PTO
Report
Year July 1, 2020 - June 30, 2021

Checking Account (PNC 10-5567-3063)

On Hand Beginning of Year (July 1, 2020)		$21,503.10
Year Receipts (from checkbook detail)		7,654.51
Year Disbursements (from checkbook detail)		(12,927.02)
Int earned/Bank fees		0.00
On Hand End of Year (June 30, 2021)		**$16,230.59**
Statement Balance (as of 6/30/21)		16,250.02
O/S checks		
	Check #1412	(19.43)
Reconciled Bank Balance 6/30/2021		**$16,230.59**
Difference		**$0.00**

I have examined the financial records of the Boyce Middle School PTO and find them to be correct.

Date audit completed 7/29/21

Auditor's signature Catherine Cowles

Catherine Cowles

Boyce Middle School PTO
Ledger/Financial Statement Reconciliation:
Fiscal 2020-21

		Receipts	Disbursements	
Per Ledger:		$7,654.51	($12,927.02)	
Add:	Bank reserve	5,000.00	(5,000.00)	
Total		$12,654.51	($17,927.02)	
Total per F/S		12,654.51	(17,927.74)	
	Difference	$0.00	$0.72	Immaterial difference, check #1379 in the amount of $13.19 reflected in F/S as $13.91

Boyce Middle School PTO Audit Fiscal Year 2021

Procedures Performed:

1) Reviewed Bank Statement reconcilations to ensure monthly reconciliations were performed in accordance with PTO policies.
2) Totaled all receipts and disbursements recorded in the ledger/checkbook and reconciled amounts to the annual financial statment.
3) Ensured all bank fees and interest, if applicable, were recorded in the ledger and financial statement.
4) Reviewed ledger for proper classification of deposits and expenditures in the financial statement.
5) Reviewed checkbook detail to ensure all checks, including voided checks, were accounted for (checks were in sequential order and no unusual transactions/payees noted.)
6) Ensured all expenditures were made according to approved budget.
7) Ensured Annual Statement for Non Profits was filed with Pennsylvania
8) Ensured proper tax return (990, 990 EZ or 990 postcard - refer to Form 990 instructions for requirements) was filed in a timely manner.
9) Ensured the PTO purchased insurance.
10) Selected a sample of checks from the ledger and reviewed supporting detail as follows:
    - Expense was supported by an invoice/check request/receipts in the proper amount
    - Expense was properly categorized in the financial statement
11) Selected a sample of deposits from the ledger and reviewed supporting detail as follows:
    - Deposit amount agreed to bank receipt/cash deposit form
    - Deposit was properly categorized in the financial statement

2020-21 Audit Notes:

First check # 1375, last check #1412
Check #1376 was void and properly accounted for.

Disbursements reviewed:

Check #	Payee	$	Supported by invoice/check request/receipt?	Properly categorized ?	
1378	RVNA	327.00	Yes	Yes	Insurance
1381	Image 360	600.00	Yes	Yes	Wall decal
1384	Tonia Autieri	288.21	Yes	Yes	Guidance support -shoeboxes
1392	USCSD	591.73	Yes	Yes	Playground equipment
1395	Andrea Amorose	75.04	Yes	Yes	Boyce pride/Staff recognition
1398	The Kings English Bookshop	1,540.03	Yes	Yes	Author Day (separate line item in F/S- unallocated reserves)
1400	Natalea Oliverio	800.00	Yes	Yes	Staff Recognition
1404	Gina Swanson	1,140.50	Yes	Yes	Staff Recognition/6th grade graduation
1406	Megan Kennedy	152.11	Yes	Yes	Team enhancements
1407	Valerie Franks	131.31	Yes	Yes	Staff Recognition

Deposits Reviewed:

Date	Event/Payor	$	Supported by Bank receipt/cash deposit form?	Properly categorized ?
1/6/2021	Spiritwear	1,341.25	Yes	Yes
2/4/2021	Paypal/Staff Appreciation	1,994.11	Yes	Yes
12/2/2020	Staff Appreciation	205.00	Yes	Yes
4/28/2021	Author Day	614.64	Yes	Yes
6/2/2021	Spirit Night- Blue Line Grill	200.00	Yes	Yes